

Center for Educational Performance and Information (CEPI)

Financial Information Database (FID) Special Education Actual Cost Report (Form SE- 4096) User Guide

2016-17 Reporting Year

Last Updated: 3/16/2017

Questions:

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Contents

General Information	4
Getting Started	5
FID Help Resources	5
Chart of Accounts	5
Logging in	6
Your Account	6
Session Timeout.....	6
Entering FID for the First Time	7
Welcome Screen.....	7
Menus	7
School District Information	8
SE-4096 General Instructions	9
Recording Costs	9
General Accounting Information	9
1. Early Retirement Incentive Payments.....	9
2. Expenditure for Repair and Maintenance.....	10
3. Lease Purchase and Rent.....	10
4. Refunds	10
5. Tuition Reimbursement	10
Home Screen	11
Submitting Section 52 Data	12
Submitting Section 53a Data.....	13
Additional Section 52/53a Data Entry Instructions	14
Prof. FTE Column	14
Reimb. Aides. FTE Column	14
Expense (1000-7000) Columns	14
122 – Section 24 row	15
Miscellaneous Costs	15
Indirect Costs:	15
231 – Board of Ed:	16
Capital Outlay:	17
261 – Direct O&M (Operation and Maintenance):	18
271 – Pupil Transport (Section 53a only)	19

431 - Tuition - MSD	19
Federal Grant Expenditures	20
Certifying Data and Submitting to ISD	22
Data Entry Warnings	24
Import data from FID	25
SE-4096 ISD-Level Access	27
Constituent District List	28
Details	28
Reject	28
Certify	29
Section 52/53 Itinerant Cost Data	29
Prof FTE Column:	30
Reimb. Aides FTE:	30
Expense (1000-7000) Columns:	31
Reporting	33
Appendix A: SE-4096 Import Allowable Combinations.....	35

General Information

Beginning with the 2016-17 reporting year, the Special Education Cost Report (Form SE-4096) is now available as a collection in the FID application. Submission via the FID application replaces the traditional hard copy or Excel submission.

All districts must complete the form to generate their Special Education Headlee Obligation payment under Section 51c of the State School Aid Act. ISDs must complete the form to generate their Special Education payment under Section 51 of the State School Aid act.

Local school districts and public school academies (PSAs) must complete and certify the form by **September 16** of every year. If the local school district or PSA did not operate any special education programs or services during the most recently completed fiscal year, they may select "Certify District Data (No Data To Report)" from the Home screen for SE-4096, as detailed below.

The ISD will certify its own report and those of its constituent local districts to the Michigan Department of Education, Office of Special Education by **September 30** of each year.

Section 18 of the State School Aid Act requires each district and intermediate district to submit the SE-4096 Special Education Actual Cost Report to the Michigan Department of Education (MDE), Office of Special Education (OSE) by September 30. Failure to submit the report by September 30 will result in the withholding of the district, public school academy or intermediate district's entire state aid beginning with the next payment due the entity.

Getting Started

FID Help Resources

Before using the application, familiarize yourself with the various help resources available. To download these help documents, please go to the [CEPI website](http://www.michigan.gov/cepi) (<http://www.michigan.gov/cepi>). Click on “CEPI Applications” on the left-side navigation bar. A submenu will appear, from which you will click on “Financial Information Database.” Be sure to check this page occasionally, as you will always find the most up-to-date information here.

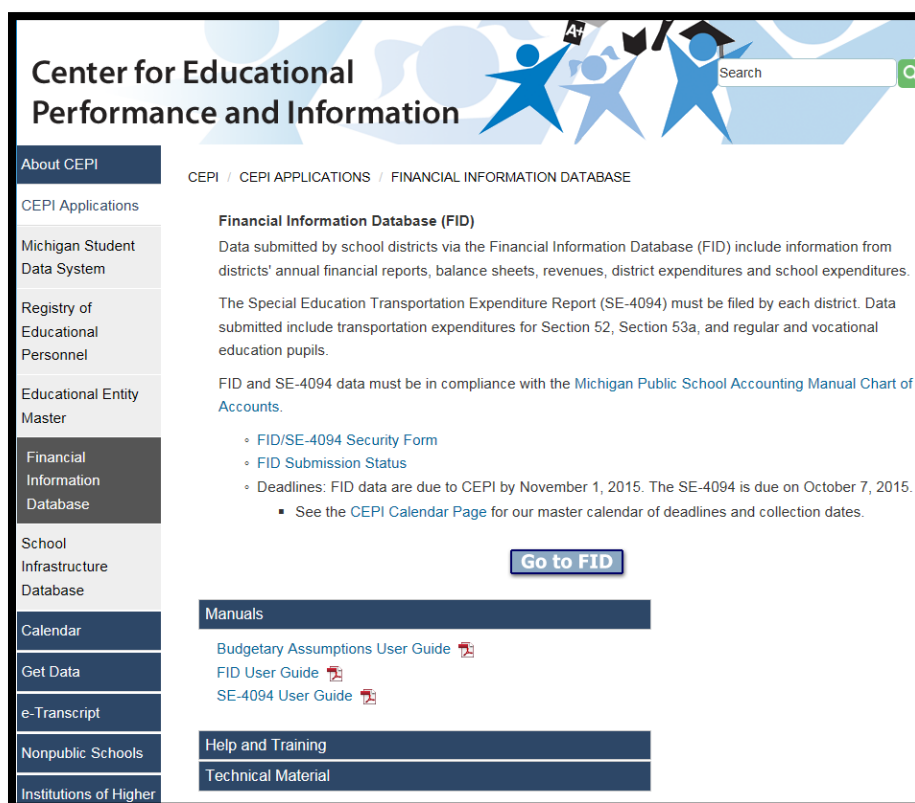


Chart of Accounts

FID supports submission of district financial data using account codes compliant with the Michigan School Accounting Manual Chart of Accounts. This submission process provides a level of financial data that facilitates compliance reporting and will facilitate informed decision-making at the school, state and federal levels.

A link to the Michigan Public School Accounting Manual Chart of Accounts is available in the publications section of the MDE [Office of State Aid and School Finance](#) website. The Chart of Accounts is contained within the “Appendix - Definitions for Accounting Codes,” located on the Manual page. It is also available at the top of the [FID web page](#).

Logging in

To access the FID Application, go to the [FID Login page](https://cepi.state.mi.us/fid) (<https://cepi.state.mi.us/fid>) or the [CEPI website](http://www.michigan.gov/cepi) (<http://www.michigan.gov/cepi>) and click the FID button. Type your MEIS username and password, and then click the "Log In" button.

Center for Educational Performance & Information

Michigan.gov

Date: 05-31-2016

Financial Information Database

Each year school districts use the Financial Information Database application to submit information from their annual balance sheets, revenues, district and school expenditures. Users must be in compliance with the Michigan Public School Accounting Manual [Chart of Accounts](#).

In order to access FID, users must have an active valid MEIS account and must have submitted to CEPI a FID security agreement form signed by the district's lead administrator as indicated in the Educational Entity Master. If you have any questions about the application, please contact CEPI Customer Support at 517-335-0505 or at CEPI@michigan.gov. Please include your full name and complete telephone number (area code) when you contact Customer Support.

To obtain a MEIS Login ID, please [click here](#).
Download a FID/SE-4094 Security Agreement, [click here](#).

Enter MEIS User Name and Password

MEIS Login:
Password:
 [Forgot your username or password?](#)

Security Access Information

Norton SECURED
powered by Symantec

Your Account

To become an authorized user of the FID Application, you must first obtain an MEIS account. If you do not have an MEIS account, follow the link on the [FID Login screen](#) to obtain an MEIS Login ID.

Once you have an MEIS account, you must complete and submit a security agreement for the application. Follow the link on the FID login page to download a FID/SE-4094 Security Agreement.


If you are replacing an authorized user, you may need to complete and return an [Authorized User Removal Request Form](#) to have that person's permissions to the FID and any other CEPI applications removed.

Session Timeout

The login is needed to establish your identity and allow access rights to confidential data. Please remember that your session is tracked. If your session has been inactive for longer than 20 minutes, the system will end your session and you must log in again.

Entering FID for the First Time

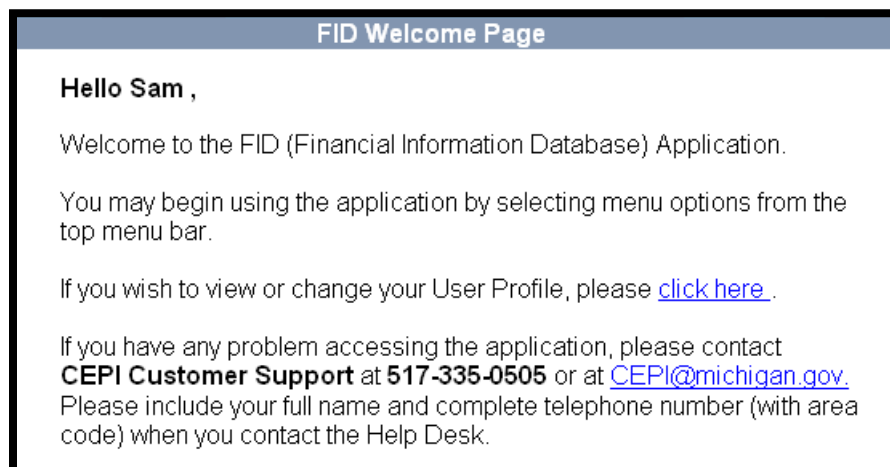
If you are logging in to FID for the first time, or you have not confirmed your user profile, the application will display your user profile details. This screen allows a user to verify and update his/her profile information as required (this information is separate from your MEIS account). Should you need to change any of your information in the future, this screen is located in the Data Collection menu. Please note that this screen will continue to be displayed at log in until the User Profile information is confirmed.



Update User Profile	
Please update your information and click OK to save.	
User Name :	SmithSam
Display Name :	Sam
First Name :	Smith
Last Name :	Sam
Contact Phone :	333-444-5555
Contact Email :	ssmith@district.com
<input type="button" value="OK"/> <input type="button" value="Cancel"/>	

Welcome Screen

If you have logged in to FID before and confirmed your user profile, the application will display the Welcome Page. This screen displays a salutation with the user's display name as entered in the User Profile.



FID Welcome Page

Hello Sam ,

Welcome to the FID (Financial Information Database) Application.

You may begin using the application by selecting menu options from the top menu bar.

If you wish to view or change your User Profile, please [click here](#).

If you have any problem accessing the application, please contact **CEPI Customer Support** at **517-335-0505** or at CEPI@michigan.gov. Please include your full name and complete telephone number (with area code) when you contact the Help Desk.

Menus

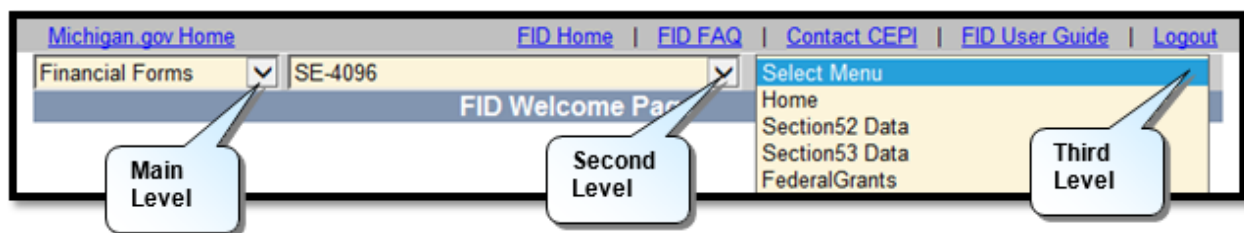
The gray toolbar located under the CEPI banner contains links to help users navigate and download additional help resources.

- **FID Home** – Use this link to return to welcome screen.

- **FID FAQ** – Use this link to view the Frequently Asked Questions. (Adobe Reader required.)
- **Contact CEPI** – Use this link to open a new page that lists CEPI contact information.
- **FID User Guide** – Use this link to view the User Guide (Adobe Reader required.)
- **Logout** – Use this link to log out of the application.

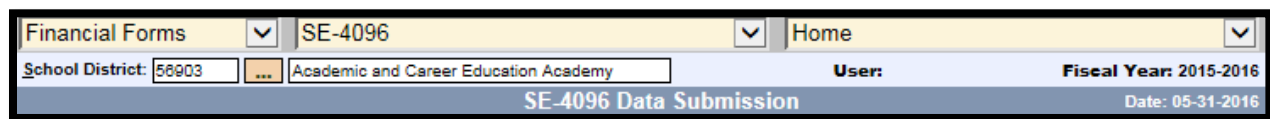
The menu bar located on the top of each screen is the application menu. Navigation through the application is accomplished through a series of drop-down menus, divided into hierarchical levels. Selection in one menu will determine which functions are presented in the next menu.

Financial forms users will have one option at the main level, "Financial Forms," and two options at second level, "SE-4094," and "SE-4096." When reporting features are added, they will be available from the first drop-down menu. To make a selection at this level, click on the down arrow and then highlight the required option. Once a function has been selected from the first dropdown list, the second dropdown list will become active, and so forth. Follow the same procedure as before to highlight the desired function. Refer to the respective sections for details on each function and user instructions.



School District Information

If you are a user with multiple districts, you can change the district selection by entering the district code in the **School District** box and pressing the tab key. Alternately, you can select the menu button and select the desired district from the choices presented.



SE-4096 General Instructions

1. The SE-4096 shall report costs for the school year July 1 to June 30.
2. Record all amounts of money to the nearest dollar.
3. The general classification of objects and expenditures are found in the [Michigan Public School Accounting Manual](#). The specific items which have been approved for special education reimbursement are shown in the [State Aid & IDEA Part B, Section 611 Allowable Costs](#) document (revised March 2016) on the [MDE OSE SE-4096 web page](#). Items not listed in this chart cannot be included on the SE-4096 without prior Department approval.
4. The objects of expenditure should be assigned to the program for which the service or supply was acquired on a direct charge basis wherever possible, or by a method of allocation which will provide a reasonable distribution of costs. The allocations once determined should be posted to the program accounts and adjusted from the account in which the original charge was made. Documentation of allocations and prorations must be maintained for audit purposes and submitted to the OSE upon request.

Recording Costs

Interpretation II-009, "Steps for Setting Up Accounts, Recording, and Reporting Special Education Expenses for the Special Education Final Cost Report (SE-4096) and the Final Expenditure Report (DS-4044) for Federal Grants" dated March 2002, has been sent to all districts. Persons completing this form for the first time may wish to read that publication. This publication is available upon request from OSE.

General Accounting Information

1. Early Retirement Incentive Payments

These include: (a) lump sum payments, (b) retirement incentive payments spread over the following year and (c) the purchase of annuities as a retirement. These incentives do not qualify for state categorical reimbursement. The early retirement incentive payment plan is developed for the convenience of the school district and is not directly related to providing services to pupils with disabilities.

Stipends or prepaid insurance for personnel who retire early do not qualify for categorical reimbursement. These payments are made as an incentive for personnel to retire early and are not part of the ordinary fringe benefits and operational costs of the district.

Payment of unused sick leave is reimbursable to the extent that the sick leave was accrued during service to the categorical program. For example, if an employee worked five years in a general education program and five years in a special

education program, the split in the reimbursement for unused sick leave should be 50 percent to each.

2. Expenditure for Repair and Maintenance

Costs for repair or replacement of items such as carpeting, copy machines, windows and lavatories are reimbursed as a part of the district's indirect rate. If the district is eligible and chooses to claim direct operation and maintenance for a building, these costs may be included as part of the direct operation and maintenance. Direct operation and maintenance costs plus indirect costs cannot exceed 15 percent of direct costs as specified in Section 51a(7)(a) of the State School Aid Act. Districts wishing to claim direct operation and maintenance should contact OSE for assistance.

3. Lease Purchase and Rent

Lease purchase of facilities and rent of facilities are not reimbursable.

4. Refunds

These are a credit against the year in which the refund is received for the purpose of calculation of costs on this form.

5. Tuition Reimbursement

These costs, which are coded under object code 2310 for employees to return to higher education to complete degree requirements, are not reimbursable as a necessary cost of special education under state school aid.

SE-4096 District-Level Access

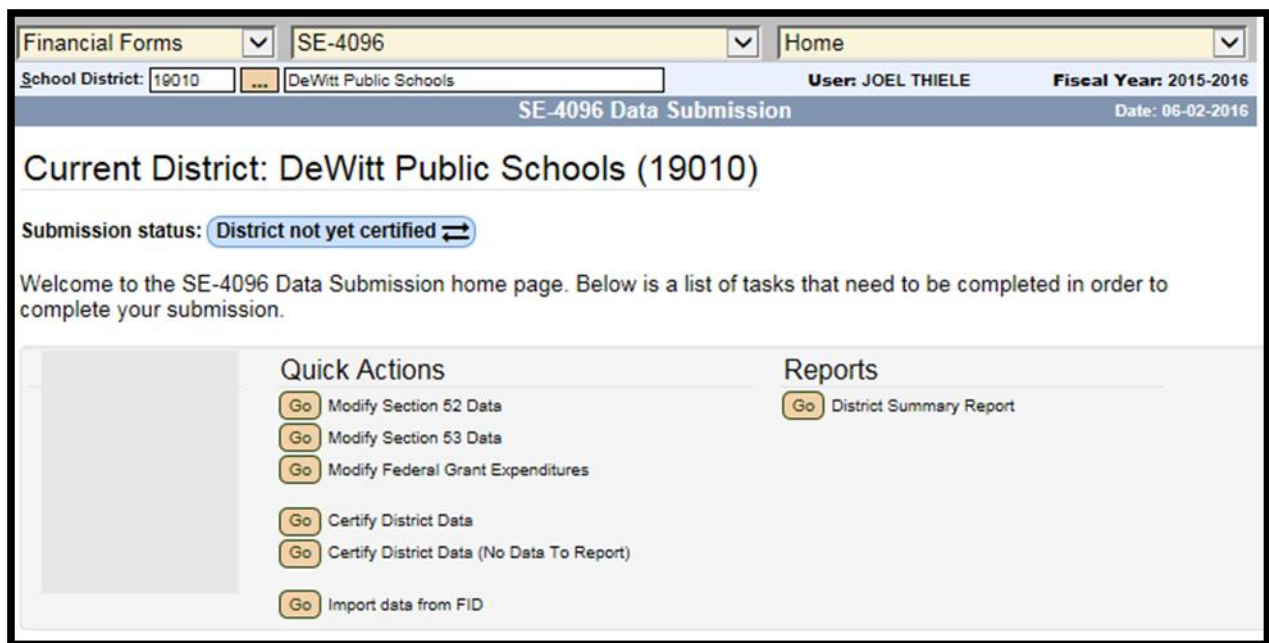
The financial forms function of FID is role based. This section of the User Guide describes functions available to district-level users of the SE-4096 form.

The electronic submission of the Special Education Actual Cost report is designed to mimic the traditional method of submission wherein an individual within a district enters data and submits the form to the ISD. A representative of the ISD then reviews the data, decides if changes are required, and when satisfied, completes the final submission to the state.

To access the SE-4096 form in the application, select "Financial Forms" from the first drop-down menu and "SE-4096" from the second drop-down menu. This enables the third drop-down menu from which you will select "Home" to begin your submission process.

Home Screen

This screen contains a menu of actions available for reporting of special education cost data.



The screenshot displays the SE-4096 Data Submission Home Screen. At the top, there are three dropdown menus: "Financial Forms", "SE-4096", and "Home". Below these, the "School District" is set to "19010" (DeWitt Public Schools), the "User" is "JOEL THIELE", and the "Fiscal Year" is "2015-2016". The page title is "SE-4096 Data Submission" with a date of "06-02-2016". The main heading is "Current District: DeWitt Public Schools (19010)". The submission status is "District not yet certified" with a refresh icon. A welcome message states: "Welcome to the SE-4096 Data Submission home page. Below is a list of tasks that need to be completed in order to complete your submission." The page is divided into two columns: "Quick Actions" and "Reports". Under "Quick Actions", there are six items, each with a "Go" button: "Modify Section 52 Data", "Modify Section 53 Data", "Modify Federal Grant Expenditures", "Certify District Data", "Certify District Data (No Data To Report)", and "Import data from FID". Under "Reports", there is one item with a "Go" button: "District Summary Report".

No data to report: If your district did not operate any special education programs or services during the **current** fiscal year and do not have any costs to report, click "Go" next to **Certify District Data (No Data To Report)**. On the next screen, you will be required to provide contact information (Name, Phone, Email) and confirm that you have no costs to report.

Submitting Section 52 Data

To access the data entry screen for Section 52 data, click "Go" next to **Modify Section 52 Data**. (Alternatively, you may select Section 52 data from the third drop-down menu at the top of the screen.)

Financial Forms | SE-4096 | Home

School District: 19010 | DeWitt Public Schools | User: JOEL THIELE | Fiscal Year: 2015-2016

SE-4096 Data Submission | Date: 06-02-2016

Current District: DeWitt Public Schools (19010)

Submission status: District not yet certified

Welcome to the SE-4096 Data Submission home page. Below is a list of tasks that need to be completed in order to complete your submission.

Quick Actions
















- Go Modify Section 52 Data
- Go Modify Section 53 Data
- Go Modify Federal Grant Expenditures

Reports

- Go District Summary Report

The form will initially load in a read-only format. To begin editing, click the "Edit" button on the left next to the first line you wish to edit.

Cost List For Section52

				Instructional Costs							
Function: Code - Name	Prof. FTE	Reimb. Aides, FTE	Total FTE	Salaries 1000	Benefits 2000	Purchased Services Staff 3100	Purchased Services Non Staff 3000 - 4000	Supplies & Materials 5000	Other Expend. 7000	Total Cost	
 122 - LRE Class Aide	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Mild Cog. Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Mod. Cog. Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Sev. Cog. Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Emotionally Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Learn Disability	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Hearing Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Visual Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Physical Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Sev. Mult. Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Early Child. Prog.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Sev. Lang. Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Autistic Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Resource Room	0.0	0.0	0.0	0	0	0	0	0	0	0	
 122 - Section 24	0.0	0.0	0.0	0	0	0	0	0	0	0	
	0.0	0.0	0.0	0	0	0	0	0	0	0	

Click "Edit" to open line for data entry

The line will open for editing. Use the tab key on your keyboard to navigate to the next field. To save your edits for the line item, click the "Save" button on the right or press the "Enter" key on your keyboard. Once the data are saved, the next line will automatically open for editing. **Please note:** If you click "Edit" on another line before saving, the data you entered in the line will be lost.

Line is open for editing

Click "Save" or press "Enter" to save data.

To add a comment, click the icon as shown below. Once a comment has been entered in a given line, an asterisk (*) will appear on the button to indicate that line has a comment. **Please note:** you must be in Edit mode to enter comments. If you select the comment button before selecting "Edit," the dialogue box that opens up will be read only.

Click to add a comment

Submitting Section 53a Data

To access the data entry screen for Section 53a data, click "Go" next to **Modify Section 53 Data**. (Alternatively, you may select Section 53 data from the third drop-down menu at the top of the screen.)

Financial Forms SE-4096 Home

School District: 19010 DeWitt Public Schools User: JOEL THIELE Fiscal Year: 2015-2016

SE-4096 Data Submission Date: 05-02-2016

Current District: DeWitt Public Schools (19010)

Submission status: District not yet certified

Welcome to the SE-4096 Data Submission home page. Below is a list of tasks that need to be completed in order to complete your submission.

Quick Actions

- Go Modify Section 52 Data
- Go Modify Section 53 Data
- Go Modify Federal Grant Expenditures

Reports

- Go District Summary Report

The data entry screen for Section 53a is identical to Section 52, except that an additional line (271 – Pupil Transport) displays in the Miscellaneous Costs section. The same instructions for Section 52 data entry apply to this section as well.

Additional Section 52/53a Data Entry Instructions

Include all eligible special education expenditures not reported elsewhere. Do not include any expenditures for Section 51a(6) or federal grants.

Prof. FTE Column

- Enter the number of full time equivalency (FTE) for special education approved professional personnel hired by the district.
- The FTE positions should be reported to the nearest tenth (0.0).
- If no personnel are reported, but there are costs, provide an explanation in the comments.
- Local districts, public school academies and intermediate school districts who contract with a third party entity for staff other than substitute teachers or aides must also complete this column.

Reimb. Aides. FTE Column

- Enter the FTE for aides that qualify for reimbursement and for whom salaries are included in the salaries column. Aides qualify for reimbursement to the extent they spend time working in special education.
- Do not include the FTEs for program assistants, interpreters, or secretaries in this column. The salaries for program assistants and interpreters are reimbursable to the extent that they spend time working in special education. Secretaries are required to work their full employment with the district in special education to be reported for reimbursement. However, they are not considered aides and the FTEs are not to be listed in this column.
- Health care aides serving an occupational therapist, physical therapist or school nurse should be reported under Health Services, function 213. All other aides must be reported by program assignment (classroom) of the pupil to the nearest tenth (0.0).
- For aides with a split assignment, a Personnel Activity Report (PAR) must be completed. Such PARs are subject to review by MDE OSE. Refer to the April 2012 MDE memo [Clarification Regarding Funding for Special Education Paraprofessionals with a Split Assignment](#).

Expense (1000-7000) Columns

- Enter the cost information on the appropriate function lines and in the appropriate object code column.
- Salaries (1000): Do not include costs for severance or termination payments or other special payments under object code 17xx. Such payments are not costs necessary for the provision of special education programs and services.
- Benefits (2000): Only include those employee benefits in the 2100 series—insurances, 2800 series—mandatory coverages and those under 2920 (refer to [State Aid & IDEA Part B, Section 611 Allowable Costs](#)). As a reminder, tuition reimbursement is *not* an allowable benefit for reimbursement.

- Purchased Services-Staff (3100): Only include costs for staff contracted from a third party entity. A third party entity is *not* another Michigan public school district, public school academy or intermediate district.
- Purchased Services Non-Staff (3100-4100) is for all other allowable expenditures coded under object codes 3xxx-4xxx. Refer to the [State Aid & IDEA Part B, Section 611 Allowable Costs](#).
- Other Expenditures (7000): Only include costs for dues and fees to professional organizations, as well as the costs for criminal background checks on instructional staff.

Tuition payments, service billings and contracted services between school districts are not allowable costs. Billings between districts for itinerant staff costs are not allowable costs. The operating district will claim state special education categorical aid and deduct it from the cost before billing the contracting district.

122 – Section 24 row

- Enter the special education costs for programs approved by the Department and operated on the grounds of a juvenile detention facility or child caring institution funded under Section 24 of the State School Aid Act.
- The amount on this line must agree with the total Section 52 cost reported and approved on the SE-4824 form for Section 52 and the total Section 53a cost reported and approved on the SE-4824 form for Section 53a.

Miscellaneous Costs

Miscellaneous Costs									
Function: Code - Name	Salaries 1000	Benefits 2000	Purchased Services Staff 3100	Purchased Services Non Staff 3000 - 4000	Supplies & Materials 5000	Capital Outlay 6000	Other Expend. 7000	Total Costs	
View Misc - Indirect Costs (15.00%)							69,843	69,843	
Edit 231 - Board of Ed.	0	0	0	0	0		0	0	
Edit Misc - Capital Outlay						0		0	
Edit 261 - Direct O&M	1,111	0	0	0	0		0	1,111	
Edit 271 - Pupil Transport	0	0	0	0	0		0	0	
Edit 431 - Tuition - MSD			0					0	
	1,111	0	0	0	0	0	69,843	70,954	

Indirect Costs: This calculation is based on the subtotal of Instructional and Support Costs multiplied by the state-assigned special education indirect cost rate. You may click the View button to see a breakdown. If you believe that the indirect cost rate is incorrect, or the Total Indirect Costs need to be overridden, please contact MDE OSE.

231 – Board of Ed:

Miscellaneous Miscellaneous: 231 - Board of Ed.

[Misc - Indirect Costs](#)
[231 - Board of Ed.](#)
[Misc - Capital Outlay](#)
[261 - Direct O&M](#)
[271 - Pupil Transport](#)
[431 - Tuition - MSD](#)

Salaries 1000
 Benefits 2000
 Purchased Services Staff 3100
 Purchased Services Non Staff 3000 - 4000
 Supplies & Materials 5000
 Other Expend. 7000

Attachments

Name
 No Attachments Yet

Misc — Indirect Costs Misc — Capital Outlay

- Enter allowable costs related to special education hearings other than school attorney fees.
- This line will accept positive and negative dollar amounts.
- This line is also used to report unemployment costs to the extent the individual was employed in special education.
- This line will also be used by the Office of Special Education to make any necessary adjustments to the report and is used to report funds transferred to MRS.
- You must include at least one file attachment when submitting board of ed adjustments. To add an attachment, click the Browse button and then navigate to the file location on your local computer to locate the file. Once the file is selected, click on Upload Attachment.

Capital Outlay:

Miscellaneous
[Misc - Indirect Costs](#)
[231 - Board of Ed.](#)
[Misc - Capital Outlay](#)
[261 - Direct O&M](#)
[271 - Pupil Transport](#)
[431 - Tuition - MSD](#)

Miscellaneous: Misc - Capital Outlay

Capital Outlay saved successfully.

Instructional Expenditures			Support Expenditures		
Description	Amount	Actions	Description	Amount	Actions
8 computers	\$3,244	Delete Modify	Specialized stations	\$1,233	Delete Modify

Add New Item

Type -- Please Select A Type--
Amount

Description

[Add New Item](#)

[<< Previous](#)
[Back To List](#)
[Next >>](#)

231 — Board of Ed.

- These amounts include only single pieces of equipment costing \$1,000 or more, and are limited to items used solely for instruction of special education pupils, items purchased for use of individual pupil instruction, or to provide access to education (wheelchairs, group hearing devices, etc.). Refer to the [State Aid & IDEA Part B, Section 611 Allowable Costs](#).
- Items such as desks and movie projectors are considered standard equipment for regular education classrooms and are not reimbursable.
- To add Capital Outlay items, do the following:
 - Select a cost type (Instructional or Support)
 - Enter the amount of the expenditure
 - In the description, provide the type of equipment and description of purpose (if not obvious).
 - Click Add New Item to save the item.
 - Repeat these steps to add more Capital Outlay items

261 – Direct O&M (Operation and Maintenance):

Miscellaneous Miscellaneous: 261 - Direct O&M

- [Misc - Indirect Costs](#)
- [231 - Board of Ed.](#)
- [Misc - Capital Outlay](#)
- [261 - Direct O&M](#)
- [271 - Pupil Transport](#)
- [431 - Tuition - MSD](#)

Salaries 1000

Benefits 2000

Purchased Services Staff 3100

Purchased Services Non Staff 3000 - 4000

Supplies & Materials 5000

Other Expend. 7000

Attachments

Name
C:\Users\drakem4\Desktop\2016-05-31_FID_Site18.png

Misc — Capital Outlay 271 — Pupil Transport

- Enter the amount of direct operation and maintenance costs eligible to be charged.
- Only programs located in separate facilities used solely for special education pupils are eligible.
- The combined total of the indirect cost and the direct operation and maintenance costs cannot exceed 15 percent of district program costs. Districts with an indirect rate of 15 percent or more do not qualify.
- To be considered for reimbursement, you must attach a schedule detailing the costs used for the calculation of direct operation and maintenance, including but not limited to the following:
 - Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair.
 - Activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
 - Utility expenditures such as electricity, heating (metered or bulk supply), water and sewage waste and trash disposal, and telephone charges.
 - Building security.
- More information and examples are available upon request from OSE.
- To add an attachment, click the Browse button and then navigate to the file location on your local computer to locate the file. Once the file is selected, click on Upload Attachment.

271 – Pupil Transport (Section 53a only)

Miscellaneous		Miscellaneous: 271 - Pupil Transport	
Misc - Indirect Costs		Salaries 1000	<input type="text" value="0"/>
231 - Board of Ed.		Benefits 2000	<input type="text" value="0"/>
Misc - Capital Outlay		Purchased Services Staff 3100	<input type="text" value="0"/>
261 - Direct O&M		Purchased Services Non Staff 3000 - 4000	<input type="text" value="0"/>
271 - Pupil Transport		Supplies & Materials 5000	<input type="text" value="0"/>
431 - Tuition - MSD		Other Expend. 7000	<input type="text" value="0"/>

261 — Direct O&M

- Only costs associated with Section 53a pupils receiving “specialized transportation services” qualify. Specialized transportation services means transportation services provided in vehicles for the exclusive use of special education pupils (R388.371).
- To claim transportation costs under Section 53a, the district must submit the following information on the Transportation Expenditure report (SE-4094):
 - The names of the Section 53a pupils receiving specialized transportation services as of the transportation count week in October;
 - The bus number from the bus inventory that each of the above pupils rides on during the count week.

431 - Tuition - MSD

Miscellaneous		Miscellaneous: 431 - Tuition - MSD	
Misc - Indirect Costs		Purchased Services Non Staff 3000 - 4000	<input type="text" value="0"/>
231 - Board of Ed.			
Misc - Capital Outlay			
261 - Direct O&M			
271 - Pupil Transport			
431 - Tuition - MSD			

271 — Pupil Transport

- Enter the total preliminary tuition for pupils attending the Michigan School for the Deaf. The Department will adjust this figure when the final tuition billings are complete in October.

- This row may only be submitted by ISDs. An error will be generated if an LEA or PSA district attempts to save data.

Federal Grant Expenditures

To report federal grant expenditures, click “Go” next to “Modify Federal Grant Expenditures” from the SE-4096 Home page. (Alternatively, you may select “Federal Grants” from the third drop-down menu at the top of the screen.)

The screenshot shows two panels: 'Quick Actions' and 'Reports'. In the 'Quick Actions' panel, there are six 'Go' buttons. The third button, 'Go Modify Federal Grant Expenditures', is highlighted with a red circle. The other buttons are 'Go Modify Section 52 Data', 'Go Modify Section 53 Data', 'Go Certify District Data', 'Go Certify District Data (No Data To Report)', and 'Go Import data from FID'. The 'Reports' panel has one 'Go' button labeled 'District Summary Report'.

Both local and intermediate districts must enter the total of allowable expenditures that each entity expended from other state and federal sources. These sources include all Individuals with Disabilities Education Act (IDEA) grants, Section 51a(6), and direct federal grants. These expenditures must be listed by funding source.

The Federal Grant Expenditures page will list federal grants that have been entered for your entity. To add more, enter the source name in “Federal Grant Source,” enter the amount, and click “Add New Item.” Repeat this step for each grant source you are reporting.

The screenshot shows the 'Federal Grant Expenditures' page. At the top is the title 'Federal Grant Expenditures'. Below it is a table with three columns: 'Federal Grant Source', 'Amount', and 'Actions'. The table is currently empty, with the text 'No Federal Grants Saved Yet' in the first row. Below the table is a summary row with 'Total' and '\$0'. Under the table, there is a section titled 'Add New Item' with two input fields: 'Federal Grant Source' and 'Amount'. The 'Amount' field has the value '0'. Below the input fields are two buttons: 'Add New Item' and 'Cancel'. At the bottom of the page is a 'Back To Home' button.

IDEA funds must be recorded in a segregated account. If a district’s accounting records show more expenditures attributed to IDEA Flowthrough than the amount of grant funds, reallocate the excess expenditures to the Section 52 program. Costs

allocated to Section 52 must be accounted for by the appropriate object code. Do not place these amounts in the Other Expenses column. Only costs in excess of federal revenue approved in the IDEA grant application may be included on the Federal Grant Expenditures page.

The total claimed on the DS-4044 Federal Final Cost Report and the Section 52 page of the SE-4096 cannot exceed the approved IDEA budget. Expenditures in excess of the grant award under Transition Services are eligible to be reported on page 3 of the SE-4096 if they conform to the Allowable Cost Guide for State Aid.

If a district's accounting records show less expenditures for an IDEA Flowthrough project than the funding received, examine the Section 52 expenditures carefully to determine if any of these Section 52 expenditures can legitimately be reallocated to the grant consistent with the approved grant application. If not, local districts must return the excess federal funds to the intermediate school district. Intermediate districts must return excess funds to the state.

Certifying Data and Submitting to ISD

After all data has been entered, districts must certify the data in order to submit it to the ISD for review. To certify the data, click "Go" next to **Certify District Data** from the SE-4096 Home page.



This will bring up the screen shown below. At the top of the screen, any warnings will display highlighted in yellow. Please review these warnings to ensure that the most accurate data possible is being submitted. The fields required for certification will display below the warnings.

[Section52 Miscellaneous: 231 - Board of Ed.] An attachment should be supplied when submitting costs for Board of Ed (CSV010)

Contact Information
(Required)

Name

Phone (Ext.)

Email

Comments

Attachments

Name

No Attachments Yet

Actions

Browse...

Upload Attachment

☐ My ISD may edit the data I have submitted.

Complete Submission

Back Home

Next, enter contact information (Name, Phone Number, and Email Address) of the person responsible for this data submission. This person will be contacted by MDE OSE if necessary, and will receive email notifications of status changes.

Any additional comments and attachments the district believes is relevant to the submission can be supplied through this page. If you have already attached documents on the Board of Ed or Direct O&M screens, you do not need to reattach them here.

To allow the ISD to make further modifications to your data, you must check the "My ISD may edit the data I have submitted" box. If this box is not checked, the ISD will only have view-only access to your data.

Once "Complete Submission" is clicked, a confirmation dialogue will be displayed. Once confirmed, the data will be certified and submitted to the ISD.

The submission status can be viewed on the top of the Home menu. After certification, the submission status will change as seen below.

Submission status: District is certified ✓ ISD pending review ⇄

If the ISD rejects the submissions, an email will be generated containing the items that need to be resolved. The submission status will display the submission has been rejected, as seen below.

Submission status: District certification rejected ✕

At any time, you may click on the submission status message to see a history of the actions taken and the associated comments.

Action	Date	User	Comments
District Decertified	6/07/2016 11:22 AM	Matt Drake (State)	This is the rejection message

Once the ISD reviews and approves the submission, the data will be sent to MDE OSE for their review. At this point, the submission status will be as seen below.

Submission status: District submitted to state ✓ ISD review completed ✓

Once MDE has approved a district's submission, the submission status will be updated as seen below.

Submission status: District submitted to state ✓ ISD review completed ✓ Approved by State ✓

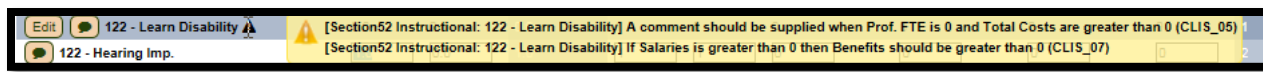
Data Entry Warnings

As you enter data, warnings may display alerting you of potentially inaccurate data. These warnings will display in two locations: the line item itself or the district certification page.

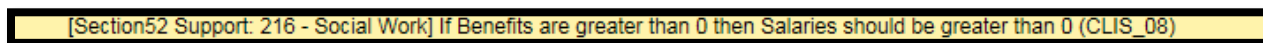
On the line item, a warning icon may display next to the line title once the data are saved:



To see a description of the warning, hover the mouse icon over the warning symbol.



On the district certification page, the warnings will display at the top of the screen and will be in the format below:



The warning tells you the page, section, and line that generated the warning. In the case above, it is the Section 52 data entry page, Support Costs section, line 216 - Social Work. Warnings from any of the data entry screens will display here.

Common warning messages:

- If Benefits are greater than 0 then Salaries should be greater than 0
 - It is expected that if there are benefits being provided, there should also be salaries.
- If Salaries are greater than 0 then Benefits should be greater than 0
 - It is expected that if there are salaries being paid, there should also be benefits provided.
- Total FTE should not be 0 if Purchased Services is greater than 0
 - If there are purchased services, it is expected that there should be associated FTE costs.
- A comment should be supplied when Prof. FTE is 0 and Total Costs are greater than 0
 - If there are costs, it is expected that there will be Prof. FTE. In cases where this is justified, a comment should be entered explaining the situation.
- An attachment should be provided when submitting costs for Board of Ed.
 - Board of Ed cost submission requires attachments. MDE will reject your submission if attachments are not supplied.
- An attachment should be provided when submitting costs for Direct O&M.
 - Direct O&M cost submission requires attachments. MDE will reject your submission if attachments are not supplied.

Import data from FID

If your district has already submitted the FID collection, data that is applicable to the SE-4096 submission can be imported. You may do this by selecting "Go" next to "Import data from FID."



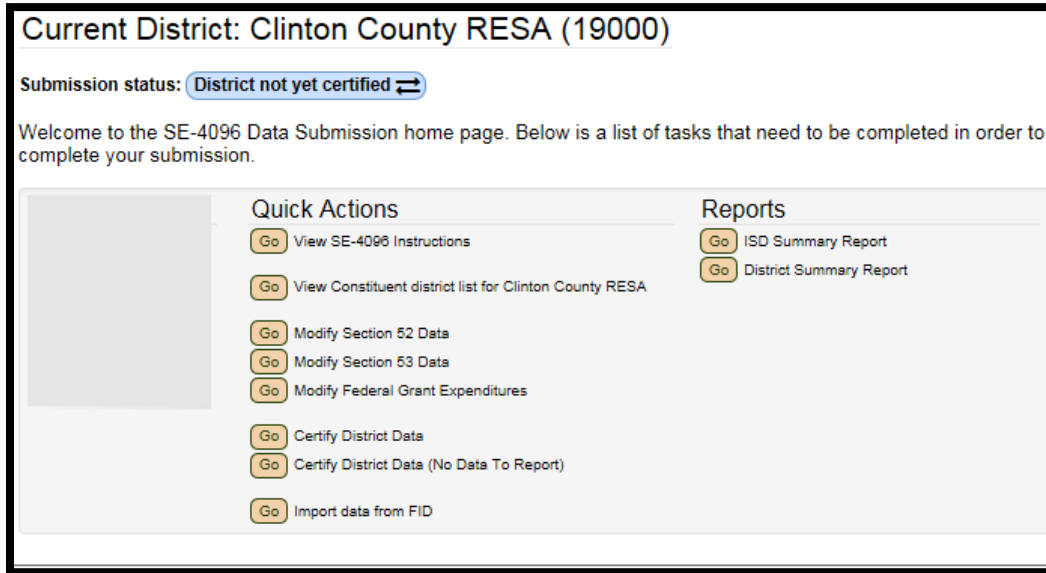
Data will then be imported and you will have an option to print out the data that was imported.

Please note the following:

- Your district's FID collection must be in submitted status in order for the import to successfully complete. If your FID collection is not in submitted status, the system will generate an error and will not import any data.
- After the import is complete, if you choose not to print the results of the import, you will be unable to do so at a later time unless you re-import data.
- The special education expenditures in the FID collection must adhere to the [State Aid & IDEA Part B, Section 611 Allowable Costs](#) guide. Non-allowable costs will not be imported. A specific list allowable combinations are available in Appendix A.
- After the import, you must carefully review the data that was imported prior to certifying your data. Inaccurate data will negatively impact funding.
- The following data cannot be imported from FID and must be manually entered:
 - Professional FTE (each applicable line item)
 - Reimbursed Aides FTE (each applicable line item)
 - Capital Outlay expenditures
 - MI School for the Deaf Tuition (ISDs only)
 - LEA District itinerant costs (for applicable ISDs)
 - Federal Grant expenditures
 - Attachments
 - Board of Ed
 - Direct Operations & Maintenance
 - Others as needed to explain data anomalies

SE-4096 ISD-Level Access

Much of the ISD-Level access is the same as above. Additional choices include the ability to view the constituent district list and the ISD summary report.



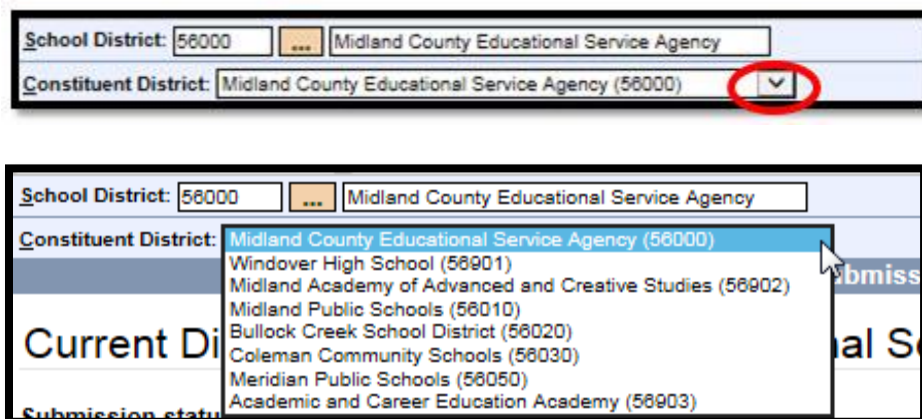
Current District: Clinton County RESA (19000)

Submission status: District not yet certified

Welcome to the SE-4096 Data Submission home page. Below is a list of tasks that need to be completed in order to complete your submission.

Quick Actions	Reports
Go View SE-4096 Instructions	Go ISD Summary Report
Go View Constituent district list for Clinton County RESA	Go District Summary Report
Go Modify Section 52 Data	
Go Modify Section 53 Data	
Go Modify Federal Grant Expenditures	
Go Certify District Data	
Go Certify District Data (No Data To Report)	
Go Import data from FID	

ISDs may view the data for constituent districts in two ways. The first is to select the district from the "Constituent District" dropdown. In the menu items at the top of the page, ISDs will see an option for "Constituent District." Selecting the drop down button for this will allow the ISD to select specific districts in their ISD and examine their data.



School District: 56000 Midland County Educational Service Agency

Constituent District: Midland County Educational Service Agency (56000) ▼

Constituent District:

- Midland County Educational Service Agency (56000)
- Windover High School (56001)
- Midland Academy of Advanced and Creative Studies (56002)
- Midland Public Schools (56010)
- Bullock Creek School District (56020)
- Coleman Community Schools (56030)
- Meridian Public Schools (56050)
- Academic and Career Education Academy (56003)

The second method is through the "Constituent District List."

Constituent District List

The constituent district list displays the submission status of districts within the ISD (including the ISD itself). ISDs may view the details of a district's submission, reject a submission, and certify a submission to the state.

District Submission has been approved.

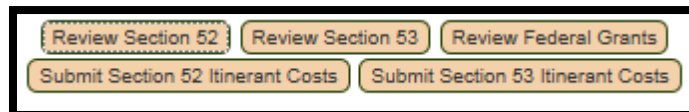
District	Status	Actions
Allegan Area ESA (03000)	District not yet certified ⇄	Details Reject Certify
Outlook Academy (03902)	District is certified ✓ ISD pending review ⇄	Details Reject Certify
Plainwell (03010)	District submitted to state ✓ ISD review completed ✓	Details Reject Certify
Otsego (03020)	District not yet certified ⇄	Details Reject Certify

Districts that have certified data that is ready for ISD review will have a green notice stating "District is certified" with a blue notice stating "ISD pending review." Once the ISD certifies a district's submission, the status will change to two green notices stating "District submitted to state" and "ISD review completed." ISDs may click on the submission status to see the history of the submission and any related comments, as shown below.

Submission History			
Action	Date	User	Comments
ISD Certified	6/07/2016 03:53 PM	Matt Drake (State)	This is the certification message
District Certified	6/02/2016 03:07 PM	Joel Thiele (State)	

Details

When the "Details" button is clicked, the ISD user can choose to review the various data forms certified by the districts. These pages will be view-only unless the districts have given permission for the ISD to edit the submission.



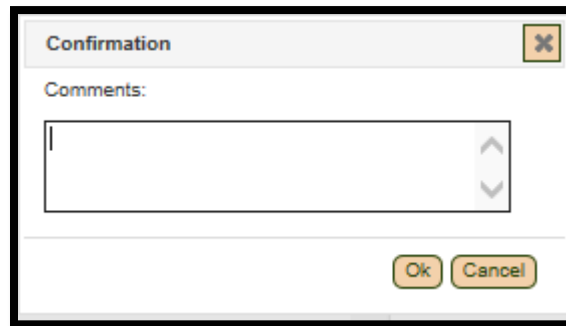
Reject

If the ISD reviews a district's submission and finds issues that need to be addressed by the district prior to submission to the state, they may reject the submission back to the district. To do so, click the "Reject" button from the constituent district list. In the pop-up confirmation box, enter a comment containing a description of the issues that need to be resolved, and then click OK to complete the process. (**Please note:** comments are required and must be at least

10 characters.) The district user will receive an email that contains the comments entered as well as the contact information of the ISD user.

Certify

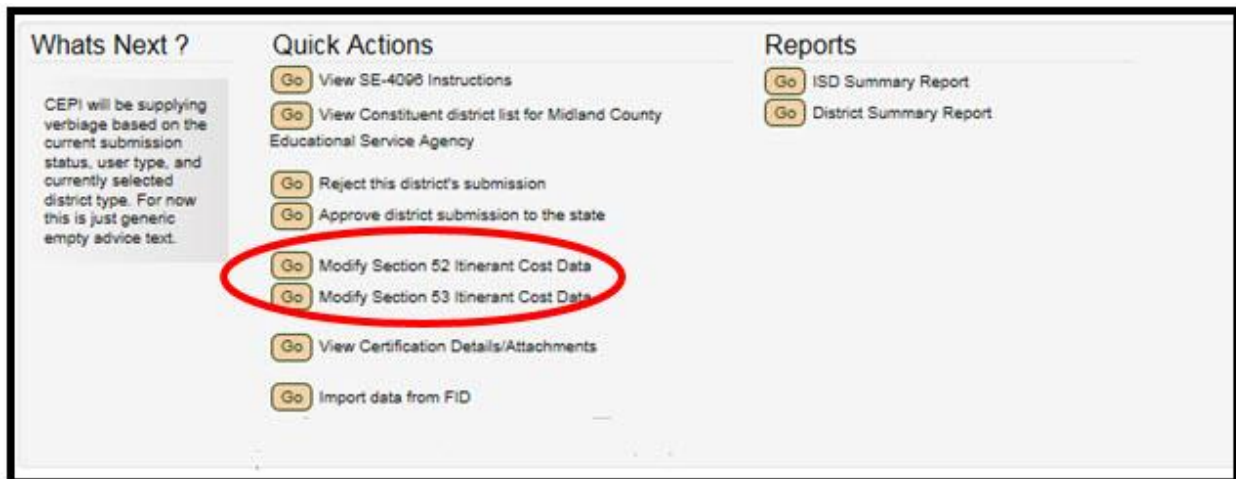
If the ISD reviews a district's submission and no issues are found, they may certify the district's submission to the state. To certify a district's submission, click the "Certify" button from the Constituent District List. A confirmation box will pop up. Enter a comment related to the approval and then click OK to complete the certification process. The district will receive email notification that the data were submitted to the state.

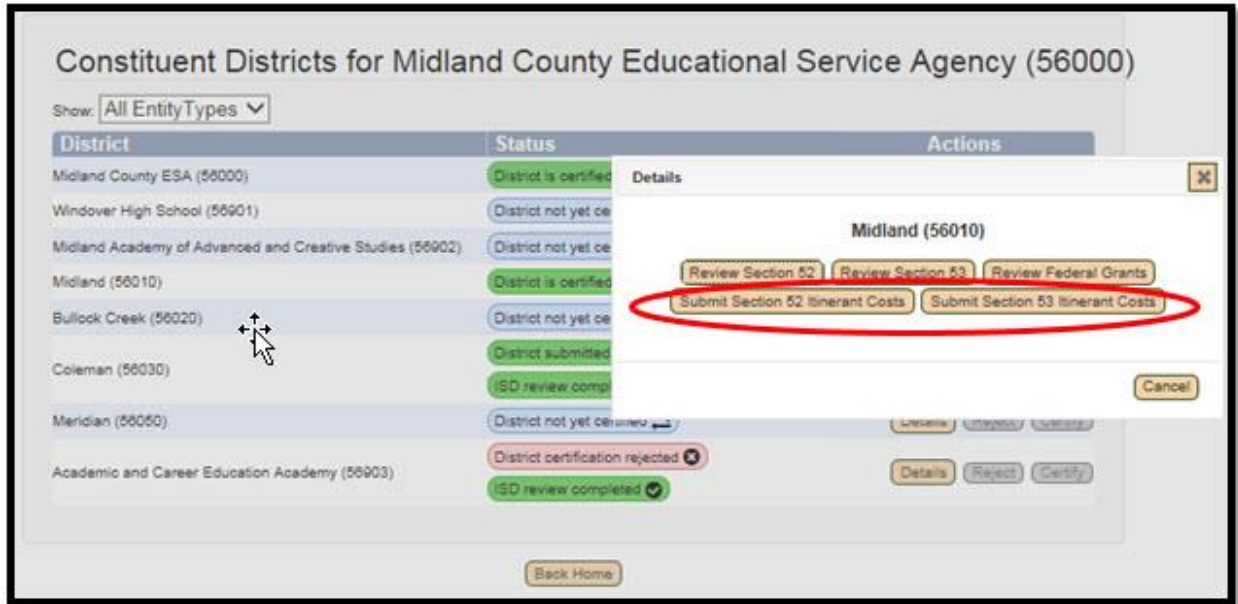
A confirmation dialog box titled "Confirmation" with a close button (X) in the top right corner. It contains a label "Comments:" followed by a text input area with a vertical scrollbar. At the bottom right, there are two buttons: "Ok" and "Cancel".

Section 52/53 Itinerant Cost Data

ISDs that employed itinerant staff who transferred from a constituent LEA district must submit itinerant cost data. ISDs may access these pages in one of two ways:

- From the home screen after selecting the district from the constituent district dropdown, or
- From the Constituent District List page, click "Details", and then select "Submit Section 52/53 Itinerant Costs" (whichever is appropriate).

A screenshot of a web application interface. On the left, under "Whats Next ?", there is a text block about CEPI. In the center, under "Quick Actions", there is a list of actions, each with a "Go" button. The actions are: "View SE-4096 Instructions", "View Constituent district list for Midland County Educational Service Agency", "Reject this district's submission", "Approve district submission to the state", "Modify Section 52 Itinerant Cost Data", "Modify Section 53 Itinerant Cost Data", "View Certification Details/Attachments", and "Import data from FID". The last two actions are circled in red. On the right, under "Reports", there are two actions: "ISD Summary Report" and "District Summary Report".



Please note: Only the following ISDs are expected to report itinerant cost data:

- 09000 – Bay Arenac
- 13000 – Calhoun
- 23000 – Eaton
- 34000 – Ionia
- 41000 – Kent

Include all eligible special education expenditures related to the itinerant staff. Do not include any expenditures for Section 51a(6) or federal grants.

Prof FTE Column:

- Enter the number of full time equivalency (FTE) special education approved personnel hired by the district who had been employed in another district in 2015-16.
- Report FTE to the nearest tenth (0.0).

Reimb. Aides FTE:

- Enter the FTE aides that qualify for reimbursement and for whom salaries are included in the salaries column. Aides qualify for reimbursement to the extent they spend time working in special education.
- Do not include the FTEs for program assistants, interpreters, or secretaries in this column. The salaries for program assistants and interpreters are reimbursable to the extent that they spend time working in special education. Secretaries are required to work their full employment with the district in special education to be reported for reimbursement. However, they are not considered aides and the FTEs are not to be listed in this column.





















- Health care aides serving an occupational therapist, physical therapist or school nurse should be reported under Health Services, function 213. All other aides must be reported by program assignment (classroom) of the pupil to the nearest tenth (0.0).
- For aides with a split assignment, a Personnel Activity Report (PAR) must be completed. Such PARs are subject to review by the Office of Special Education. Refer to the April 2012 MDE memo [Clarification Regarding Funding for Special Education Paraprofessionals with a Split Assignment](#).

Expense (1000-7000) Columns:

- Enter the cost information on the appropriate function lines and in the appropriate object code column.
- Salaries (1000): Do not include costs for severance or termination payments or other special payments under object code 17xx. Such payments are not costs necessary for the provision of special education programs and services.
- Benefits (2000): Only include those employee benefits in the 2100 series—insurances, 2800 series—mandatory coverages and those under 2920 ([State Aid & IDEA Part B, Section 611 Allowable Costs](#)). As a reminder, tuition reimbursement is NOT an allowable benefit for reimbursement.
- Purchased Services-Staff (3100): Only include costs for staff contracted from a third party entity. A third party entity is NOT another Michigan public school district, public school academy or intermediate district.
- Purchased Services Non-Staff (3100-4100) is for all other allowable expenditures coded under object codes 3xxx-4xxx. Refer to the [State Aid & IDEA Part B, Section 611 Allowable Costs](#).
- Other Expenditures (7000): Only include costs for dues and fees to professional organizations, as well as the costs for criminal background checks on instructional staff.

Application User Guide

Cost List For Section53

				Support Costs						
Function: Code - Name	Prof. FTE	Reimb. Aides. FTE	Total FTE	Salaries 1000	Benefits 2000	Purchased Services Staff 3100	Purchased Services Non Staff 3000 - 4000	Supplies & Materials 5000	Other Expend. 7000	Total Cost
Edit  213 - Health Services	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  214 - Psychological	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  215 - Speech	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  216 - Social Work	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  217 - Visual Aid	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  218 - TC/Ment Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  218 - TC/Emotional	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  218 - TC/Learning Dis.	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  218 - TC/Hear Imp.	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  218 - TC/Visually Imp	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  218 - TC/POHI	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  218 - TC/Autistic Imp	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  218 - Early Child Home	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  219 - Physical Edu.	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  219 - Other Pupil	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  221 - Improve Of Instr.	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  226 - Supervision/Direc	0.0		0.0	0	0	0	0		0	0
Edit  241 - School Principal	0.0		0.0	0	0	0	0		0	0
Edit  28x - Supp. Serv. Cent.	0.0	0.0	0.0	0	0	0	0	0	0	0
Edit  29x - Suppl/Comm	0.0	0.0	0.0	0	0	0	0	0	0	0
	0.0	0.0	0.0	0	0	0	0	0	0	0

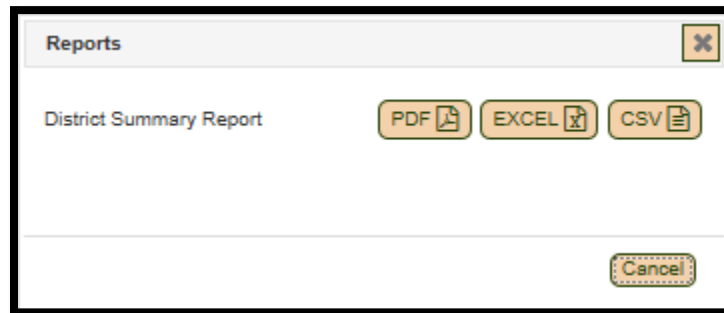
[Back Home](#)

Reporting

Reports may be selected from the Home menu for the SE-4096. These reports can be exported in PDF, Excel, or CSV. To run a particular report, click the Go button next to the report.



Once the report is chosen, another screen will appear, allowing the user to select the desired format.



The following reports are available:

District Summary Report: This report displays the following data for the currently selected district:

- Page 1: Section 52 data
- Page 2: Section 53 data
- Page 3: Summary of expenditures as well as a listing of federal grant expenditures

ISD Summary Report: This report has the same layout as the District Summary Report, but contains comprehensive totals for all districts within the ISD (including the ISD itself). Only ISD users have access to this report.

District/ISD Summary report: Summary of Special Education Expenditures (page 5):

Application User Guide

Summary of Special Education Expenditures	
1. Allowable expenditures for Section 52:	
a. Total Instructional, Support, and Miscellaneous Costs	\$0
b. Total Section 51a(7)(b) Itinerant Staff Costs (ISDs only)	\$0
c. Allowable Section 52 Expenditures (<i>line a - line b</i>)	\$0
d. Itinerant Expenditures entered by your ISD	\$0
e. Total Section 52	\$0
2. Allowable expenditures for Section 53a:	
a. Total Instructional, Support, and Miscellaneous Costs	\$0
b. Total Section 51a(7)(b) Itinerant Staff Costs (ISDs only)	\$0
c. Allowable Section 53a Expenditures (<i>line a - line b</i>)	\$0
d. Itinerant Expenditures entered by your ISD	\$0
e. Total Section 53a	\$0
3. Total expenditure from federal grant sources expended during the 2015-16 school year.	
This includes federal IDEA grants, Section 51a(8), and direct grants from the federal government. List each grant separately by funding source for the amount expended during the fiscal year. Local districts will report any IDEA funds they directly expend.	
\$0	
4. Total allowable expenditures for special education.	
(Totals of lines 1e, 2e, and 3.)	
\$0	
Explanation of Federal Grant Expenditures (Line 3)	
Source	Amount

Appendix A: SE-4096 Import Allowable Combinations

NOTE: All FID expenditures must be reported with either grant code 202x (Section 52) or 203x (Section 53a) in order to be imported.

Instructional Costs:

Instruction	Fund Code	Function Code	Object Code	Program Code
LRE Aide	7, 11, 22	122	See below	196
Mild Cog Imp	7, 11, 22	122	See below	110
Mod Cog Imp	7, 11, 22	122	See below	120
Sev Cog Imp	7, 11, 22	122	See below	130
Emotional Imp	7, 11, 22	122	See below	140
Learn Disab	7, 11, 22	122	See below	150
Hearing Imp	7, 11, 22	122	See below	160
Visual Imp	7, 11, 22	122	See below	170
Physical Imp	7, 11, 22	122	See below	180
Sev Mult Imp	7, 11, 22	122	See below	190
E Child Prog	7, 11, 22	122	See below	191
Sev Lang Imp	7, 11, 22	122	See below	192
Autistic Imp	7, 11, 22	122	See below	193
Resource Prg	7, 11, 22	122	See below	194
Section 24	7, 11, 22	122	See below	NA

Allowable object codes for instructional costs:

Column	Object Codes
Salaries	1240, 1620, 1630, 1690, 1860, 1870, 1880
Benefits	2100, 2410, 28xx, 2920
Purchased Services Staff	3110, 3190
Purchased Services Non-Staff	3210, 3450, 3610, 4120, 4220
Supplies	5110, 5210, 5310, 5410
Other Expenditures	7410

Support Costs:

Notes:

- A program code is required for the TC rows (function code 218). For other rows under support costs, program code is optional.
- The rows under Table 1 below list the allowable object codes for Salaries and Purchased Services Staff. The following object codes may also be used:
 - Benefits – Object Codes 2100, 2410, 28xx, 2920
 - Purchased Services Non-Staff – Object Codes 3210, 3450, 3610, 4120, 4220
 - Supplies – Object Codes 5110, 5210, 5310, 5410
 - Other Expenditures – Object Code 7410

Table 1:

Support	Fund Code	Function Code	Object Code (Salaries)	Object Code (Purch Serv Staff)	Prog Code
Health Serv	7, 11, 22	213	1160, 1410, 1450, 1470, 1480, 1490, 1620, 1630, 1860, 1880	3110, 3130, 3190	01x
Psychological	7, 11, 22	214	1430, 1620, 1630, 1860, 1880	3110, 3130, 3190	02x
Spch & Audiol	7, 11, 22	215	1280, 1490, 1620, 1630, 1820, 1860, 1880	3110, 3130, 3190	03x
Social Work	7, 11, 22	216	1440, 1620, 1630, 1820, 1880	3110, 3130, 3190	041
Visual Aid	7, 11, 22	217	1270, 1290, 1620, 1630, 1860, 1880	3110, 3130, 3190	05x
TC/Cog Imp	7, 11, 22	218	1250, 1620, 1630, 1820, 1860, 1880	3110, 3130, 3190	061
TC/Emot Imp	7, 11, 22	218	1250, 1620, 1630, 1820, 1860, 1880	3110, 3130, 3190	062
TC/Learn Dis	7, 11, 22	218	1250, 1620, 1630, 1820, 1860, 1880	3110, 3130, 3190	063

Support	Fund Code	Function Code	Object Code (Salaries)	Object Code (Purch Serv Staff)	Prog Code
TC/Hear Imp	7, 11, 22	218	1250, 1620, 1630, 1820, 1860, 1880	3110, 3130, 3190	064
TC/Vis Imp	7, 11, 22	218	1250, 1620, 1630, 1820, 1860, 1880	3110, 3130, 3190	065
TC/POHI	7, 11, 22	218	1250, 1620, 1630, 1820, 1860, 1880	3110, 3130, 3190	066
TC/Aut Imp	7, 11, 22	218	1250, 1620, 1630, 1820, 1860, 1880	3110, 3130, 3190	067
E Child. Home	7, 11, 22	218	1250, 1620, 1630, 1820, 1860, 1880	3110, 3130, 3190	27x
Physical Educ	7, 11, 22	219	1490, 1620, 1630, 1860, 1880, 1890	3110, 3130, 3190	075
Other Pup Sup	7, 11, 22	219	1490, 1620, 1630, 1860, 1880, 1890	3110, 3130, 3190	076
Improv of Instr	7, 11, 22	221	1250	3110, 3120, 3190, 3220	NA
Superv/Direct	7, 11, 22	226	1120, 1160, 1170, 1620, 1880	3110, 3190	081, 082
Sch Principal	7, 11, 22	241	1160, 1620, 1880	3110, 3190	NA

Table 2 (Supp Serv Cent and Supp/Comm rows only):

Support	Fund Code	Function Code	Object Codes	Prog Code
Supp Serv Cent	7, 11, 22	28x	Salaries – 1180, 1510, 1620, 1880 Benefits – 2100, 2410, 2800, 2920 Purch Serv Staff – 3120, 3160, 3190	083, 084, 085

Support	Fund Code	Function Code	Object Codes	Prog Code
			Purch Serv Non Staff – 3220, 3450 Other – 7410	
Supp/Comm	7, 11, 22	29x, 331	Purch Serv Non Staff – 3220, 4190	NA

Miscellaneous Costs:

Miscellaneous	Fund Code	Function Code	All Object Codes
Board of Ed	7, 11, 22	231	3170, 3180, 3190
Direct O&M	7, 11, 22	261	Salaries - 1550, 1620, 1640, 1670 Benefits - 2100, 2410, 2800, 2920 Purch Serv Staff - 3110, 3190 Purch Serv Non Staff - 3210, 3450, 3610, 38xx, 39xx, 41xx, 42xx, Supplies - 59xx
MSD Tuition	7, 11, 22	431	3710

If Section 53a cost data are entered in the SE-4094, these data will be imported into the Pupil Transportation row, Other Expenditures (7000) column.